

## Article - Tax - General

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§13–930.

(a) In this part the following words have the meanings indicated.

(b) “Federal official” means a unit or official of the federal government charged with the collection of nontax liabilities payable to the federal government pursuant to 31 U.S.C. § 3716.

(c) “Nontax liability due the State” means a liability certified by the Secretary of Budget and Management to the Comptroller.

(d) “Refund” means an amount described as a refund of tax under the provisions of law that authorize its payment.

(e) “Vendor payment”:

(1) means any payment, other than a refund, made by the State to any person;

(2) includes any expense reimbursement to an employee of the State;  
and

(3) does not include a person’s salary, wages, or pension.

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